

# **EXHIBIT 14**

Entered on Docket

September 28, 2007

GLORIA L. FRANKLIN, CLERK  
U.S. BANKRUPTCY COURT  
NORTHERN DISTRICT OF CALIFORNIA

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF CALIFORNIA

In re

THE LEGACY ESTATE GROUP,

No. 05-14659

Debtor(s).

OFFICIAL CREDITORS COMMITTEE,

Plaintiff(s),

v.

A.P. No. 06-1173

JOHN M. BRYAN, et al.,

Defendant(s).

Memorandum re Right to Jury Trial of Defendant

Defendants John M. Bryan and the J. M. Bryan Family Trust have filed proofs of claim. Defendant John M. and Florence E. Bryan Family Trust has not filed a proof of claim. Earlier this year, all three defendants tried to bootstrap that fact into a jury trial in district court for all of them by a motion to the district court to withdraw the reference.

On August 9, 2007, the district court issued its order staying that motion pending a factual determination in this court as to whether the JFB Trust is the alter ego of either of the defendants who filed claims. The district court ordered:

To the extent that the bankruptcy court decides that the JFB Trust does indeed constitute an alter ego of Bryan and/or the JMB Trust, then JFB Trust, in addition to Bryan and JMB Trust, will have waived their jury trial right and the instant motion will be mooted.